



**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Order Filed on April 23, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re:

LOCALBIZUSA, INC.,

Debtor.

LOCALBIZUSA, INC., by and through JOHN W. HARGRAVE, Chapter 7 Trustee,

Plaintiff,

v.

UNIQUE BILLING SOLUTIONS, LLC, a Nevada Limited Liability Corporation, JEFFREY ROSENBERG, an individual, FRANK CAHILL, an individual, and, JOHN DOES 1-10, individuals,

Defendants.

Chapter 7

Case No. 09-20654 (JNP)

**Adversary No. 14-1454 (JNP)
Hon. Jerrold N. Poslusny, Jr.**

**ORDER GRANTING CHAPTER 7 TRUSTEE'S
MOTION TO COMPEL DISCOVERY AND PARTIALLY GRANTING**

JEFFREY ROSENBERG'S CROSS MOTION FOR A PROTECTIVE ORDER

DATED: 4/23/2020

The relief set forth on the following pages numbered two (2) through (3) are hereby

ORDERED.



Honorable Jerrold N. Poslusny, Jr.
United States Bankruptcy Court

Upon consideration of the Motion of Plaintiff John W. Hargrave, Chapter 7 Trustee (the “Trustee”) of the estate of LocalBizUSA, Inc. to Compel Production of Documents (the “Motion”) directed to Jeffrey Rosenberg (“Rosenberg”); and Rosenberg’s Cross Motion for a Protective Order (“Cross Motion”); and any opposition and reply thereto; and after notice and a hearing on the Motion and Cross Motion; and the Court having found that the tax returns requested by the Trustee are relevant to this litigation; and the Court having found that if the defendants are not in possession of the requested tax returns Rosenberg shall complete the required IRS forms to obtain the tax returns; and the Court having found that certain protections shall be made to protect Rosenberg’s privacy concerns related to Rosenberg’s tax returns; is hereby

ORDERED as follows:

1. The Trustee’s Motion to compel is GRANTED.
2. Rosenberg shall produce to the Trustee and Frank Cahill copies of Rosenberg’s Federal and State income tax returns, including all schedules and worksheets, for the years 2010 through 2013, including any amended tax returns, or requests for extensions, within five (5) days of the date of the entry and service of this Order.
3. Rosenberg shall produce to the Trustee copies of Unique Billing Solution’s (“UBS”) Federal and State income tax returns, including all worksheets and schedules, for the years 2010, 2011, 2012, and 2013, including any amended tax returns, or requests for extensions, within five (5) days of this Order.
4. To the extent that Rosenberg is not in possession of and therefore cannot produce tax return documents set forth in paragraphs 2 or 3 of this Order, Rosenberg shall instead within (5) days of this Order complete and sign the attached: (a) IRS Form 4506-T Request for Copy of Tax Return, (b) IRS Form 4506 Request for Copy of Tax Return, and (c) the relevant New Jersey or Nevada tax return request forms for Rosenberg’s and UBS’ 2010 – 2013 Transcripts and Tax Returns (as applicable), and overnight the forms to the Trustee’s counsel at their New Jersey address for submission to the IRS and the State of New Jersey or State of Nevada, with contemporaneous notice and service of such requests and submissions being provided to counsel for Rosenberg and Mr. Cahill.

5. Rosenberg's Cross Motion is GRANTED, in part, as follows:

6. Except as provided by this Order or otherwise required by law, the Trustee, the Trustee's lawyers and Frank Cahill shall not disclose any tax return documents to any third parties.

7. Within five (5) days of the Trustee's receiving Rosenberg's and/or UBS's tax returns, the Trustee shall produce copies to the counsel for Rosenberg and Mr. Cahill.

8. On or within seven (7) days of a third-party request for copies of Rosenberg's tax returns, the party or counsel receiving such request shall provide written notice to Rosenberg's counsel, Christopher Stanchina, Esquire, of the request and produce copies of the same, and Rosenberg then will have ten (10) days within which to take steps available to him to protect his privacy concerns by preventing the disclosure of tax return documents to third parties. In the event Rosenberg takes such steps in a timely manner, no tax returns shall be produced to any third parties, until further order of the Court.

9. Social security numbers and tax identification numbers shall be redacted from any and all tax return documents filed with the Court or disclosed to a third party.

10. Failure to comply with this Order may result in sanctions under Federal Rule of Bankruptcy Procedure 7037 and Federal Rules of Civil Procedure 37(b)(2)(A) and 37(c).